

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
South Bend Community Sch Corp (7205)**

South Bend Community Sch Corp (7205)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$76,605,259	\$73,353,697	\$69,399,799	\$66,643,549	-3%	-4%
Group Health Insurance (222)	\$26,393,665	\$24,370,689	\$18,075,053	\$15,809,692	-12%	-13%
Noncertified Salaries (120)	\$13,158,080	\$11,287,333	\$10,297,331	\$9,317,724	-8%	-10%
Social Security-Certified Employee Retirement (212)	\$5,478,974	\$5,268,979	\$4,813,523	\$4,664,844	-4%	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,949,909	\$3,103,329	\$3,777,044	\$3,660,274	6%	-3%
Textbooks (630)	\$2,249,360	\$2,607,554	\$773,114	\$2,586,941	4%	235%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,585,582	\$2,368,244	\$2,713,106	\$2,399,851	-2%	-12%
Operational Supplies (611)	\$2,530,114	\$3,756,644	\$2,801,656	\$2,370,785	-2%	-15%
Other Purchased Professional and Technical Services (319)	\$2,875,057	\$4,030,256	\$2,077,937	\$2,024,715	-8%	-3%
Pre-2008 object code - temporary salaries (header) (130)	\$1,944,386	\$2,205,935	\$1,898,164	\$1,820,109	-2%	-4%
Equipment (730)	\$2,229,143	\$4,165,045	\$1,466,463	\$1,656,522	-7%	13%
Public Employees Retirement Fund (214)	\$900,369	\$1,221,097	\$1,599,735	\$1,386,737	11%	-13%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,368,366	\$1,414,132	\$1,327,194	\$1,364,726	0%	3%
Severance/Early Retirement Pay (213)	\$1,171,997	\$873,395	\$1,236,612	\$1,048,032	-3%	-15%
Social Security-Noncertified Employee Retirement (211)	\$1,035,070	\$908,956	\$960,758	\$908,977	-3%	-5%
Purchased Services; Student Transportation Services (510)	\$192,253	\$1,373,229	\$661,824	\$605,457	33%	-9%
Travel (580)	\$667,194	\$597,531	\$356,744	\$475,512	-8%	33%
Workers Compensation Insurance (225)	\$275,407	\$337,998	\$269,186	\$404,154	10%	50%
Food Purchases (614)	\$213,686	\$68,222	\$30,512	\$378,253	15%	> 500%
Group Accident Insurance (223)	\$150,960	\$157,117	\$268,925	\$319,389	21%	19%
Purchased Professional and Technical Staff Services (314)	\$346,890	\$524,669	\$168,595	\$268,929	-6%	60%
Printing and Binding (550)	\$34,716	\$159,934	\$165,025	\$208,942	57%	27%
Group Life Insurance (221)	\$260,289	\$280,388	\$224,680	\$208,607	-5%	-7%
Library Books (640)	\$195,602	\$221,311	\$177,068	\$178,547	-2%	1%
Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$0	\$102,670	\$163,693	\$168,826	N/A	3%
Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$99,743	\$131,614	\$325,517	\$157,637	12%	-52%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$919,998	\$133,815	N/A	-85%
Vehicles (731)	\$913	\$21,273	\$0	\$74,775	201%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$164,372	\$235,375	\$85,707	\$72,360	-19%	-16%
Other purchased property services (490 to 499)	\$0	\$47,514	\$84,741	\$50,347	N/A	-41%
Telephone (531)	\$0	\$119,794	\$178,685	\$25,369	N/A	-86%
Purchased Professional and Technical Instruction Services (311)	\$39,619	\$19,900	\$12,697	\$10,980	-27%	-14%
Dues and Fees (810)	\$825	\$1,003	\$6,486	\$5,836	63%	-10%
Advertising (540)	\$13,280	\$5,894	\$0	\$5,000	-22%	N/A
Overtime Salaries (140)	\$0	\$5,000	\$5,000	\$5,000	N/A	0%

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South Bend Community Sch Corp (7205)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Purchased Professional and Technical Pupil Services (313)	\$0	\$300	\$3,474	\$3,866	N/A	11%
Postage and Postage Machine Rental (532)	\$10,085	\$7,748	\$5,159	\$2,553	-29%	-51%
Other Purchased Services (593)	\$261	\$0	\$0	\$779	31%	N/A
Purchased Property Services; Cleaning Services (420)	\$0	\$0	\$0	\$511	N/A	N/A
Purchased Property Services; Rentals (440)	\$0	\$64,720	\$0	\$110	N/A	N/A
Purchased Professional and Technical Board of Education Services (318)	\$43,108	\$25,867	\$0	\$0	-100%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$32,560	\$0	\$0	N/A	N/A
Unemployment compensation (230)	\$59,690	\$166,965	\$11,927	\$0	-100%	-100%
Other Employee Benefits (241 to 290)	\$635	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Data Processing Services (316)	\$13,288	\$3,101	\$4,144	\$0	-100%	-100%
Transfer Tuition to Other School Corporations Within the State (561)	\$0	\$24,060	\$15,569	\$0	N/A	-100%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$64,579	\$70,226	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$146,322,724	\$145,741,269	\$127,362,846	\$121,429,031	-5%	-5%
Student Instructional Support						
Certified Salaries (110)	\$10,236,583	\$10,505,380	\$9,736,569	\$9,344,668	-2%	-4%
Noncertified Salaries (120)	\$3,232,095	\$3,386,104	\$2,625,997	\$2,195,759	-9%	-16%
Group Health Insurance (222)	\$3,717,167	\$3,719,549	\$2,291,862	\$1,975,142	-15%	-14%
Other Purchased Professional and Technical Services (319)	\$62,898	\$25,887	\$1,219,309	\$1,435,206	119%	18%
Social Security-Certified Employee Retirement (212)	\$731,018	\$747,392	\$664,300	\$653,328	-3%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$287,314	\$338,060	\$429,872	\$405,878	9%	-6%
Public Employees Retirement Fund (214)	\$269,336	\$398,709	\$466,284	\$371,854	8%	-20%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$333,875	\$330,927	\$375,398	\$316,789	-1%	-16%
Social Security-Noncertified Employee Retirement (211)	\$244,519	\$262,320	\$210,822	\$188,811	-6%	-10%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$184,057	\$198,292	\$170,656	\$181,969	0%	7%
Severance/Early Retirement Pay (213)	\$164,927	\$153,179	\$134,900	\$121,068	-7%	-10%
Operational Supplies (611)	\$114,985	\$95,619	\$87,830	\$97,728	-4%	11%
Group Accident Insurance (223)	\$24,165	\$26,423	\$43,779	\$52,865	22%	21%
Group Life Insurance (221)	\$46,789	\$54,226	\$42,727	\$38,752	-5%	-9%
Postage and Postage Machine Rental (532)	\$47,188	\$48,887	\$47,594	\$29,787	-11%	-37%
Purchased Professional and Technical Staff Services (314)	\$55,000	\$45,145	\$488	\$19,395	-23%	> 500%
Travel (580)	\$29,357	\$15,512	\$16,478	\$18,638	-11%	13%
Workers Compensation Insurance (225)	\$71,987	\$42,848	\$60,742	\$18,490	-29%	-70%
Other Public or Private Utility Services (419)	\$23,030	\$14,185	\$9,900	\$14,607	-11%	48%
Printing and Binding (550)	\$581	\$3,457	\$3,857	\$12,628	116%	227%
Overtime Salaries (140)	-\$1,857	-\$3,138	-\$1,699	\$8,954	N/A	N/A

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South Bend Community Sch Corp (7205)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Equipment (730)	\$3,061	\$32,636	\$3,650	\$7,815	26%	114%
Other Purchased Services (593)	\$5,049	\$2,394	\$1,090	\$2,391	-17%	119%
Purchased Services; Student Transportation Services (510)	\$11,517	\$60	\$0	\$1,456	-40%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$2,611	\$4,565	\$1,115	\$172	-49%	-85%
Vehicles (731)	\$0	\$451	\$139	\$20	N/A	-86%
Purchased Professional and Technical Pupil Services (313)	\$37,326	\$45,526	\$8,466	\$0	-100%	-100%
Advertising (540)	\$0	\$388	\$0	\$0	N/A	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$362	\$33	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$19,934,942	\$20,495,018	\$18,652,121	\$17,514,167	-3%	-6%
Overhead and Operational						
Noncertified Salaries (120)	\$19,137,824	\$19,490,848	\$17,894,441	\$16,906,314	-3%	-6%
Light and Power - Other than Heating and Cooling (625)	\$4,807,279	\$4,215,346	\$4,450,718	\$4,794,632	0%	8%
Group Health Insurance (222)	\$8,027,564	\$6,695,617	\$5,517,321	\$4,457,524	-14%	-19%
Food Purchases (614)	\$3,407,335	\$4,390,612	\$4,301,398	\$4,021,160	4%	-7%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$1,935,725	\$2,039,754	\$2,229,354	\$2,289,347	4%	3%
Public Employees Retirement Fund (214)	\$1,471,875	\$2,076,110	\$2,734,282	\$2,262,345	11%	-17%
Purchased Property Services; Repairs and Maintenance Services (430)	\$2,562,422	\$2,376,227	\$2,182,256	\$2,013,287	-6%	-8%
Operational Supplies (611)	\$1,539,885	\$1,661,302	\$1,613,654	\$1,825,202	4%	13%
Purchased Services; Student Transportation Services (510)	\$2,400,341	\$1,813,993	\$1,977,804	\$1,766,819	-7%	-11%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$1,572,966	\$1,689,356	N/A	7%
Gasoline and Lubricants (613)	\$1,570,222	\$1,690,225	\$1,673,944	\$1,682,701	2%	1%
Social Security-Noncertified Employee Retirement (211)	\$1,366,672	\$1,393,638	\$1,246,360	\$1,228,987	-3%	-1%
Telephone (531)	\$1,152,730	\$1,103,350	\$942,138	\$925,355	-5%	-2%
Equipment (730)	\$159,815	\$364,145	\$40,152	\$700,971	45%	> 500%
Certified Salaries (110)	\$744,234	\$732,507	\$717,515	\$685,001	-2%	-5%
Utility Services Water and Sewage (411)	-\$34,951	\$657,038	\$669,823	\$639,639	N/A	-5%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$437,539	\$468,763	\$443,539	\$407,589	-2%	-8%
Purchased Professional and Technical Board of Education Services (318)	\$743,259	\$496,087	\$555,476	\$371,974	-16%	-33%
Pre-2008 object code - temporary salaries (header) (130)	\$410,857	\$436,019	\$486,763	\$339,790	-5%	-30%
Workers Compensation Insurance (225)	\$425,399	\$368,074	\$228,827	\$242,606	-13%	6%
Utility Services Removal of Refuse and Garbage (412)	\$206,182	\$204,513	\$207,864	\$232,472	3%	12%
Other Purchased Professional and Technical Services (319)	\$315,275	\$267,897	\$176,001	\$202,057	-11%	15%
Travel (580)	\$64,440	\$89,513	\$143,916	\$144,481	22%	0%
Technology Related Professional Development (748)	\$0	\$54,492	\$120,928	\$125,757	N/A	4%
Vehicles (731)	\$1,618,220	\$1,712,155	\$31,628	\$120,072	-48%	280%

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are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$6,326	\$118,724	N/A	> 500%
Miscellaneous Objects (876 to 899)	\$1,404,984	\$78,792	\$129,899	\$107,839	-47%	-17%
Postage and Postage Machine Rental (532)	\$54,416	\$57,254	\$22,233	\$98,426	16%	343%
Other purchased property services (490 to 499)	\$15,520	\$44,423	\$51,865	\$98,148	59%	89%
Unemployment compensation (230)	\$473,068	\$368,210	\$437,132	\$93,464	-33%	-79%
Severance/Early Retirement Pay (213)	\$85,008	\$98,450	\$71,830	\$85,844	0%	20%
Group Accident Insurance (223)	\$34,305	\$36,413	\$65,473	\$76,053	22%	16%
Dues and Fees (810)	\$28,713	\$52,267	\$62,587	\$64,048	22%	2%
Textbooks (630)	\$0	\$15,450	\$25,539	\$45,865	N/A	80%
Group Life Insurance (221)	\$56,263	\$61,980	\$54,332	\$45,140	-5%	-17%
Board Members Compensation (115)	\$66,765	\$59,519	\$56,636	\$43,393	-10%	-23%
Other Purchased Services (593)	\$32,822	\$62,764	\$58,020	\$41,873	6%	-28%
Social Security-Certified Employee Retirement (212)	\$49,429	\$51,676	\$38,313	\$39,575	-5%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$25,263	\$35,813	\$46,624	\$38,426	11%	-18%
Advertising (540)	\$12,782	\$18,050	\$16,392	\$30,749	25%	88%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$155,031	\$60,009	\$23,523	\$29,886	-34%	27%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$24,208	\$21,149	\$23,555	\$19,053	-6%	-19%
Tires and Repairs (612)	\$15,633	\$12,186	\$15,819	\$18,389	4%	16%
Printing and Binding (550)	\$24,117	\$26,561	\$26,559	\$14,736	-12%	-45%
Purchased Professional and Technnical Staff Services (314)	\$24,039	\$20,874	\$13,044	\$11,676	-17%	-10%
Judgments Against the School Corporation (820)	\$0	\$0	\$0	\$7,728	N/A	N/A
Purchased From Another School Corporation or Educational Service Agency Outside the State (592)	\$0	\$20,357	\$15,431	\$7,655	N/A	-50%
Purchased Professional and Technnical Data Processing Services (316)	\$4,550	\$2,253	\$2,000	\$2,000	-19%	0%
Heating and Cooling for Buildings - Gas (622)	\$244	\$0	\$0	\$0	-100%	N/A
Gas - Other than Heating and Cooling (626)	\$93	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$57,057,393	\$56,002,677	\$53,422,202	\$51,214,132	-3%	-4%
Nonoperational						
Redemption of Principal (831)	\$10,954,878	\$12,851,329	\$14,234,270	\$15,116,269	8%	6%
Interest on Bonds or Notes (832)	\$10,244,397	\$9,083,746	\$8,586,492	\$7,846,708	-6%	-9%
Buildings (720)	\$11,217,661	\$5,854,383	\$2,356,376	\$2,375,470	-32%	1%
Noncertified Salaries (120)	\$1,846,591	\$1,503,407	\$1,514,623	\$1,712,483	-2%	13%
Certified Salaries (110)	\$592,934	\$527,657	\$494,070	\$637,844	2%	29%
Pre-2008 object code - temporary salaries (header) (130)	\$482,480	\$505,471	\$520,302	\$397,438	-5%	-24%
Group Health Insurance (222)	\$445,458	\$479,771	\$385,655	\$371,258	-4%	-4%
Equipment (730)	\$1,793,278	\$858,439	\$377,465	\$311,757	-35%	-17%

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Chased From Another School Corporation or Educational Service Agency Outside the State (592)	\$382,698	\$386,798	\$358,838	\$267,735	-9%	-25%
Operational Supplies (611)	\$162,058	\$703,687	\$106,813	\$235,621	10%	121%
Public Employees Retirement Fund (214)	\$103,243	\$161,352	\$210,318	\$230,701	22%	10%
Other Purchased Professional and Technical Services (319)	\$1,424,734	\$493,187	\$146,818	\$229,037	-37%	56%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$529,571	\$301,695	\$119,446	\$161,123	-26%	35%
Social Security-Noncertified Employee Retirement (211)	\$165,721	\$142,133	\$138,948	\$156,935	-1%	13%
Purchased Property Services; Rentals (440)	\$101,647	\$146,274	\$123,582	\$119,429	4%	-3%
Computer Hardware (741)	\$93,569	\$58,219	\$149,003	\$86,009	-2%	-42%
Social Security-Certified Employee Retirement (212)	\$49,522	\$42,472	\$40,302	\$42,501	-4%	5%
Teacher Retirement Fund, After 7-1-95 (216)	\$37,547	\$33,304	\$39,692	\$37,896	0%	-5%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$24,079	\$27,834	\$27,454	\$29,991	6%	9%
Food Purchases (614)	\$8,841	\$11,874	\$9,750	\$24,650	29%	153%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$62,806	\$21,550	N/A	-66%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$19,030	\$16,241	\$19,289	\$18,107	-1%	-6%
Vehicles (731)	\$48,651	\$23,232	\$53,067	\$16,956	-23%	-68%
Workers Compensation Insurance (225)	\$4,521	\$44,480	\$190	\$10,910	25%	> 500%
Group Accident Insurance (223)	\$2,847	\$2,986	\$5,839	\$7,878	29%	35%
Group Life Insurance (221)	\$3,571	\$3,954	\$3,296	\$2,817	-6%	-15%
Overtime Salaries (140)	\$2,934	\$4,674	\$3,485	\$2,619	-3%	-25%
Printing and Binding (550)	\$5,360	\$1,129	\$0	\$1,745	-24%	N/A
Travel (580)	\$8,713	\$6,613	\$1,521	\$1,595	-35%	5%
Postage and Postage Machine Rental (532)	\$1,588	\$3,837	\$197	\$1,419	-3%	> 500%
Telecommunications Equipment (745)	\$524,762	\$77,833	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instruction Services (311)	\$547	\$3,809	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$14,894	\$60,725	\$0	\$0	-100%	N/A
Improvements Other Than Buildings (715)	\$31,925	\$0	\$0	\$0	-100%	N/A
Severance/Early Retirement Pay (213)	\$11,294	\$5,522	\$0	\$0	-100%	N/A
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$3,375	\$0	\$0	\$0	-100%	N/A
Land and Easements (710)	\$0	\$3,975	\$0	\$0	N/A	N/A
Purchased Services; Student Transportation Services (510)	\$676	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$10,200	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$41,355,794	\$34,432,041	\$30,089,905	\$30,476,451	-7%	1%
Grand Total	\$264,670,853	\$256,671,005	\$229,527,074	\$220,633,781	-4%	-4%